

(DRAFT)
Updated: May 2, 2005

FY 2005 YEAR END CLOSING INSTRUCTIONS

IMPORTANT DATES FY 2005 YEAR END CLOSING

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Data Warehouse updated/refreshed.

Year-end reports available for review from CBS.

August 2

Last day for receipt of award submissions into the Servicing Human Resource Offices in order to ensure awards are funded in FY 2005.

August 8

GSA Telecommunications accrual file sent to Line/Staff Offices.

August 19

Line/Staff Offices return GSA Telecommunications accrual file to Telecommunications Division.

September 9

Telecommunications accruals recorded in CBS.

Rent accruals recorded in CBS.

September 16

Travel vouchers must be received by the servicing finance office and completed in Travel Manager to ensure payment in FY 2005.

Local travel vouchers, miscellaneous employee reimbursements, and imprest fund reimbursement vouchers must be received in the servicing finance office to ensure payment in FY 2005.

Document level cost adjustments must be received in the servicing finance office for transactions entered prior to September 9.

Last day to notify the Receivables Branch (NFA233) of any reimbursable advances that must be billed.

Last day for loan disbursement requests.

September 17

Last day to purchase items using the purchase card.

September 20

Last day for write-offs of uncollectible debt.

September 23

Purchase card statement period closes.

Requests for accruals must be received in the servicing finance office.

Receiving reports must be received in the servicing finance office.

Summary Level Adjustments and Labor Cost Adjustments must be received in the Funds Management Branch (NFA211).

Document Level Cost Adjustments must be received in the servicing finance office for documents originally entered after September 9.

PCS travel authorizations must be received in the servicing finance office.

September 24

Citibank transactions will be entered into the Commerce Purchase Card System (CPCS).

September 25

Cardholders and approving officials can begin reconciling and approving Purchase Card transactions.

September 26

Last day to reconcile and approve September Purchase Card Statement transactions **(12:00 PM EST)**.

Obligating Documents (Undelivered Orders (UDO) and Account Payable (AP) must be received in the servicing finance office.

Last day for regions to enter Inspection and Grading billing information.

September 27

Final Closing (8:00 PM Eastern Time)

Over/Under process started after 8:00 PM eastern time.

FY 2005 YEAR END CLOSING INSTRUCTIONS

This document provides instructions for closing the accounting records for the Fiscal Year (FY) ending September 30, 2005. The FY 2005 final reports will reflect all accepted accounting entries made through **September 27**.

To ensure the FY 2005 final reports accurately reflect the status of your organization, accounting documents and adjustment requests must reach your servicing finance office by the dates indicated in these instructions. All accounting documents and adjustment requests received in your servicing finance office after the dates indicated in these instructions must be sent through your respective Line/Staff CFO Office for pre-approval.

It is the responsibility of the Line/Staff Offices to review reports frequently to ensure all documents that you have sent to your servicing finance office have been recorded accurately in the Commerce Business System (CBS).

If you send a document to your servicing finance office and do not see the transaction on your reports within a reasonable time frame, contact the appropriate servicing finance office or employee who is responsible for the document as indicated on the following websites:

AOD	<u>http://www.rdc.noaa.gov/~acod/contact.htm</u>
EASC	<u>http://www.easc.noaa.gov/fin/finstaff_v2.htm</u>
CASC	<u>http://www.rdc.noaa.gov/~casc/financial_pages/finance_index.htm</u>
MASC	<u>http://www.masc.noaa.gov/masc/fmd/staff.html</u>
WASC	<u>http://www.wasc.noaa.gov/services/fmd/poc.htm</u>

Undelivered Orders

Undelivered Orders are obligations for goods/services that have been ordered but have not been received. Obligating documents should be sent to the servicing finance office as soon as they are completed.

September 26

Obligating documents for undelivered orders must be received by your servicing finance office.

Disbursements

Disbursement documents (invoices, vouchers, etc) should be submitted as soon as they are received.

September 16

To ensure that a disbursement occurs in FY 2005, disbursement documents must be received in your servicing finance office. If a disbursement document is received after **September 16**, it will be accrued and processed for payment in FY 2006.

If an emergency payment is required after **September 16**, it must be processed by the Accounting Operations Division. To qualify as an emergency payment, it must require immediate action to avoid (1) a shutdown of a NOAA mission; (2) an adverse political reaction; or (3) discontinuance of a service (i.e., utilities, telephone, etc.). All emergency payments must be certified by the Line/Staff Office Chief Financial Officers.

For questions related to emergency payments and/or copies of the Emergency Certification Form, please contact Keith Schellhase at 301-444-2780.

Collections

September 23

Collections must be received to ensure that it is recorded in CBS in FY 2005.

Collections received after September 23 will be deposited, but not recorded in CBS until FY 2006. The Financial Reporting Division will review deposits for material dollar amounts occurring September 23 through September 30 and determine if a manual on-top adjustment to the FY 2005 accounting records is necessary.

Adjustments

September 16

Document level adjustments for transactions entered into CBS prior to September 9 must be submitted to the servicing finance office.

September 23

Document level adjustments for transactions entered into CBS after September 9 must be submitted to your servicing finance office.

Document level adjustments should be sent to the responsible employee identified in your servicing finance office's website listed on page 5. Line/Staff Offices should consider processing small dollar adjustments as summary level adjustments whenever possible.

Adjustments below \$1,000 may not be processed due to tight time constraints at year end.

September 23

Labor Cost adjustments should be sent to the Funds Management Branch, Financial Reporting Division, NFA211.

Accruals

Accruals are obligations for goods/services that will be received by September 30, but have not been paid. For further information, please view the accruals presentation at

<http://www.rdc.noaa.gov/~acod/index.htm>

September 23

Accruals must be submitted to your servicing finance office to ensure they are recorded in CBS in FY 2005.

When submitting accruals please use the proper form at pages 9 and 10. If you desire to fax the accrual, a list of fax numbers is available on page 11.

Auditors will be sampling the validity of year end accruals. It is the responsibility of the Line/Staff Office submitting the accrual to maintain proper documentation to support the accrual.

If you submit an invoice after year end closing for a document that you accrued in FY 2005, please write '**Accrued**' on the invoice so that finance staff will know to reduce the accrual when paying the invoice.

ACCRUAL FORM

(Contracts and Interagency Agreements only)

ACCRUAL FOR _____
(Enter: Contract or Interagency Agreement)

TO: _____
(See page 11 for fax numbers)

FROM: _____

TELEPHONE: _____

I request an accrual for:

CBS Oblig No (if known)	Source Reference No	FY	Bureau	Project Code	Task Code	Organization Code	Object Class	Amount	Item No

The total amount was based upon the following (check one):

___ Invoice is attached.

___ Performance Report is attached.

___ Written cost estimate stating costs through September 30 is attached.

___ It is a recurring monthly or quarterly bill. My calculations for the estimate for the accrual are based on previous activity. My calculations are attached.

___ **All** of the goods and services have been received, but I have not received an invoice, performance report, or written estimate. The entire Undelivered Order for this document should be accrued.

___ **Some** of the goods and services have been received, but I have not received an invoice, performance report, or written estimate. My calculations for determining the accrual amount are attached.

ACCRUAL FORM

(all except contracts, purchase orders and interagency agreements)

ACCRUAL FOR _____
(Enter document type; **only one document type per form**)

TO: _____
(See page 11 for fax numbers)

FROM: _____

TELEPHONE: _____

I request an accrual for:

[illegible]

FAX NUMBERS

Use the following fax numbers to submit documentation and accrual forms to your servicing finance office. Please use the fax number associated with appropriate document type:

AOD: FAX number: 301-413-0022
Blanket Purchase Orders
Contract Observers
Purchase Orders
Purchase Card

FAX number: 301-427-2025
Contracts
GSA Telecommunications
Recurring Payments (Utilities, Commercial Telephones)
Training
Leases

FAX number: 301-413-6998
Interagency Agreements
Printing
Reimbursable Work Authorizations
Unemployment Compensation

FAX number: 301-427-3242
Travel Vouchers
Transportation for Travelers
NOAA Commissioned Corps Storage
Government and Commercial Bills of Lading

EASC: FAX number: 757-441-3863 (all document types)

CASC: FAX number: 816-426-6738 (all document types)

MASC: FAX number: 303-497-3913 (all except Transportation for Travelers)
FAX number: 303-497-7649 (Transportation for Travelers)

WASC: FAX number: 206-526-6672 (all except Transportation for Travelers)
FAX number: 206-527-7397 (Transportation for Travelers)

GENERAL ACCRUAL INSTRUCTIONS

September 23

The following document types do not have any special year end instructions. Submit year end accruals for these document types using the form at page 10.

Blanket Purchase Agreements
Contract Observers
FEDSTRIP (submit to MASC only)
Printing Orders
Reimbursable Work Authorizations
Unemployment Compensation
NOAA Commissioned Corps Storage

SPECIAL YEAR END INSTRUCTIONS

Contracts

September 23

Submit year end accruals to your servicing finance office using the form at page 9. If you have not received any accrual documentation from the contractor, you will need to estimate the amount of the contract that should be accrued for services that will be received through September 30.

If you have questions on how to estimate an accrual, please contact:

AOD - Keith Schellhase (301)444-2780
EASC - Frank Hewitt (757)441-6456
CASC - DeeDee Beltz (816) 426-5873 x412
MASC - Jo Shubert (303)497-6327
WASC - Leslie White (206) 526-6007

Federal Express

Accruals will not be accepted for Federal Express charges. Invoices will be downloaded and processed at least through **September 16**. Costs incurred after September 17 may be charged to FY 2006.

Gifts & Bequests

October 4

All CD 210 packets (including SF326 and travel checklist) should be received by your servicing finance office so they can be included in the report to DOC. Also, NOAA adjustments for travel costs that should be moved over to 8LP1A01 (Gifts and Bequests Fund) will be initiated by your servicing office prior to year end closing.

Government and Commercial Bills of Lading (GBLs & CBLs)

September 23

Submit year end accruals for GBLs and/or CBLs to your servicing finance office using the form at page 10. On the accrual request, please include the name of the shipping company providing the service in the Remarks column.

GSA Telecommunication Charges

August 8

The Telecommunications Division will distribute for review the GSA telecommunications accrual file to the Line/Staff Offices. This file will include accruals for July, August and September. Questions concerning the file should be directed to Cliff Schoenberger on (301)713-3333 x217 or Cliff.Schoenberger@noaa.gov.

August 19

Line/staff offices will return the file with corrections/adjustments to the Telecommunications Division.

September 9

The Finance Office will record these accruals in CBS.

Interagency Agreements - (IAGPO)

September 23

Submit year end accruals to your servicing finance office using the form at page 9. If you have not received any accrual documentation from the other Government agency, you must estimate the amount of the agreement that should be accrued for services that will be received through September 30.

Leases

September 23

Accruals for leases should be reviewed to ensure the accruals plus prior disbursements reflect the expected annual cost.

For existing accounts, CBS will automatically project accruals through September 30th. New leases are not included in this projection. Submit accruals for new leases to your servicing finance office by using the form at page 10.

Local Travel and Employee Reimbursements

September 16

Accruals will not be accepted for local travel vouchers and miscellaneous employee reimbursements. Local travel vouchers and miscellaneous employee reimbursements must be received in the servicing finance office by **September 16** to ensure payment in FY 2005. If these are received after **September 16**, they will be paid in FY 2006.

Motor Pool

It will not be necessary to send accruals to the CASC Financial Management Division (FMD). The last billing that is received and paid by September 20 will be used to establish accruals. There is a very short time to process the August billing, therefore it is imperative that you forward any GSA Miscellaneous Billing Form 2559 directly to CASC Finance as soon as you receive it.

Because all accruals must have a vehicle tag number as a reference, please notify CASC FMD of the tag number and the accounting information if your office acquires a GSA vehicle that does not appear on the July billing.

These accruals will be processed by CASC FMD by September 20. You may send any information to Judy Bates via electronic-mail at Judy.A.Bates@noaa.gov. You may also reach Ms. Bates on (816)426-5965, ext 414.

Payroll

During the middle of September, payroll accruals based on pay period 17 will be established in CBS to reflect estimated payroll expenses through September 30. These accruals will provide Line/Staff Offices with an idea of remaining funds available for obligation or possible carryover. The majority of accruals will be replaced with actual expenses when pay period 18 is processed in CBS at the end of September.

Purchase Card and Convenience Checks

September 17

Last day to use the purchase card/convenience check.

After September 17

ONLY Emergency purchases may be made using the purchase card/convenience check.

September 23

The purchase card statement period will close.

September 24

The transactions from Citibank will be entered into the Commerce Purchase Card System (CPCS).

September 25 through 12:00pm Eastern time on September 26

Cardholders/Approving Officials will be able to reconcile these transactions. Transactions not reconciled during this period will be swept and recorded under the default accounting assigned to the purchase card.

Manual accruals will not be accepted for purchases that are not on the September 23 statement. These purchases will be charged to FY 2006.

Purchase Orders (CD-404/406)

September 23

Purchase Orders require a receiving report in order to record an accrual. The receiving report must be received in the servicing finance office by **September 23**. Please do not use the accrual request form for purchase orders.

Recurring Payments (Utilities, Commercial Telephones)

The CBS will generate a listing of projected accruals through September 30 and send to the finance offices.

August 26

The servicing finance offices will distribute a listing of projected accrual transactions to the Line/Staff Offices. Line/Staff Offices will review the list to ensure the accruals plus prior disbursements reflect the expected annual cost.

September 9

Line/Staff Offices will make appropriate adjustments and return the list to their servicing finance office.

Year end accruals should only be submitted for new accounts where no previous invoices have been paid.

September 23

Submit year end accruals for new accounts to your servicing finance office using the form at page 10.

Training

September 23

Submit year end accruals to your servicing finance office using the form at page 10.

These accruals should only include training that cannot be purchased with the Purchase Card and will take place by September 30.

Transportation for Travelers

September 23

Submit year end accruals to your servicing finance office as soon as the Travel Authorization is signed by the authorizing official using the form at page 10 but not later than **September 23**.

Transportation accruals should be based on the following criteria:

- If a transportation ticket (air, train, etc.) for FY 2005 travel will be issued by the SATO office or NAVIGANT (MASC) for travel beginning after **August 31**, send a copy of the travel authorization and the accrual form at page 10 to your servicing finance office.
 1. Make separate entries on the accrual request for the ticket amount and transaction fee since these have to be accrued separately.
 2. Indicate on the accrual form in the Remarks column the Travel Management Center (San Antonio, Silver Spring, HCHB, or MASC) where the ticket was purchased.
- If the traveler is charging his/her transportation tickets to his/her Government issued travel card for FY 2005 and the travel is completed after **September 9**, send a copy of the Travel Authorization to your servicing finance office to accrue the transportation cost using the form at Page 10.

Travel Vouchers - Permanent Change of Station (PCS)

PCS orders issued in FY 2005 must be obligated using FY 2005 funds.

September 23

To obligate a PCS order, submit a CD-29, Travel Authorization and the Estimated Relocation Expense Worksheet to your servicing finance office. Indicate on the travel authorization "PCS OBLIGATION".

Travel Vouchers - Temporary Duty (TDY)

Year end accruals will not be recorded for TDY travel. Travelers need to complete travel vouchers immediately upon completion of their trip.

September 16

For travel voucher reimbursement payments to be made in FY 2005, vouchers must be completed in Travel Manager. Since a signed and approved voucher is also necessary for payment:

- Immediately forward the voucher with appropriate supporting documentation (receipts) to your servicing finance office.
- Immediately fax a copy of the signed and approved voucher to your servicing finance office so that processing can be started pending the receipt of the original documents.
 1. If travel vouchers are completed in Travel Manager and approved paper vouchers with supporting documentation are received by your servicing finance office during the period September 17 - 26, they will be accrued as FY 2005 business and paid after year-end closing.
 2. If the recording of an FY 2005 automated accrual for travel which begins in FY 2005 and ends in FY 2006 is desired, a partial travel voucher can be completed in Travel Manager for the expenses incurred in FY 2005.

September 23

An approved paper voucher with supporting documentation must be received by your servicing finance office in order to record an accrual for the travel expenses.

Receivables - AOD's Receivables Branch (RB) Fax #: 301-413-6999

Reimbursable Module Dates for running the FY 2005 WIP process and the automated carryover process are **TBD**.

Civil Monetary Penalties

September 26

Submit a list all cases that have legally enforceable debt but have not been transferred to the Receivables Branch for collection. This list should include the case number, dollar amount, Project number, and reason why the case was not forwarded.

Fund Codes "05" and "06" Reimbursable Projects - prior to September 16

Notify the Receivables Branch of any FY 2005 advances which must be billed.

Fund Code "07" Reimbursable Projects

September 21

Checks sent directly to the Line Offices for reimbursable projects must be received.

Bills for Appropriation Refunds or Miscellaneous Purposes

September 23

Submit documentation to bill for any overpayment or audit disallowance. This documentation should include the name, address, taxpayer identification number, dollar amount owed, award number (if applicable), CBS ACCS, and all background information to justify sending the bill.

Depending on location, please fax documentation to:

AOD - FAX number 301-413-6999
EASC - FAX number 757-441-3863
CASC - FAX number 816-426-6738
MASC - FAX number 303-497-3913
WASC - FAX number 206-526-6672

Bills for Inspection and Grading

September 26

All billing information through September 30 must be entered by the regions no later than **September 26**. On October 4, the bills will be prepared and the data entered into CBS.

Bills for Premiums and Outstanding Loans September 23

September 16, 12:00pm

Disbursement requests must be received.

September 23

Receipts which should be included as part of FY 2005 business must be received.

Write-offs of Uncollectible Debt

September 20

Write-offs of uncollectible debt must be received. We need to know if the debt is being written off because of bankruptcy (if bankruptcy, submit a copy of the bankruptcy notice), and if the forgiveness of debt should be reported to the Internal Revenue Service.